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Attorneys for Defendant

) UNITED STATES DISTRICT COURT
DR. FADI CHAABAN; DR. SABINO) DISTRICT OF NEW JERSEY
R. TORRE; DR. CONSTANTINOS A.)
COSTEAS and DR. ANTHONY J.) Civil Action
CASELLA, as Trustees of)
Diagnostic & Clinical) Case No. 2:08-cv-1567 (WJM)
Cardiology, P.A. Profit)
Sharing Plan,)
)
Plaintiffs,)
) DECLARATION OF KENNETH A.
v.) YOUNG, C.P.A.
)
DR. MARIO A. CRISCITO,)
)
Defendant.)
)

I, Kenneth A. Young, C.P.A., of full age, do hereby declare:

1. I am a Partner at J.H. Cohn working at the office located at 4 Becker Farm Road, Roseland, New Jersey 07068. I am employed as a Certified Public Accountant.

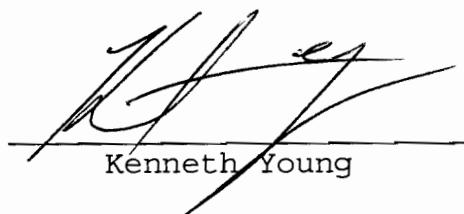
2. JH Cohn was retained from 2003 to 2006 by Diagnostic and Clinical Cardiology, P.A. as its corporate accountants. From 1984 through 2003 the accounting was done by The Videre Group and its predecessor firms. In 2003, The Videre Group sold substantially all of its assets to JH Cohn, and Diagnostic and

Clinical Cardiology, P.A. came over to JH Cohn at this time. In this capacity, JH Cohn prepared year-end corporate tax returns and financial statements. I was the Partner in charge of these services for Diagnostic and Clinical Cardiology, P.A. from 2003 to 2006 on behalf of JH Cohn.

3. My dealings with a representative of Diagnostic and Clinical Cardiology, P.A. for purposes of practice accounting matters, and for pension or ERISA matters, were done solely with Dr. Anthony Casella.

4. At the end of each calendar year, pension contributions were paid or accrued by Diagnostic and Clinical Cardiology, P.A. To properly file corporate tax returns and do end-of-year accounting, my office was required to obtain information about these contributions from Diagnostic and Clinical Cardiology, P.A. This information was provided by Dr. Casella, and for 2006 also Candice Chou (internal accountant/bookkeeper). Any information that my office provided in return went solely to Dr. Casella.

5. I declare under penalty of perjury that the foregoing statements made by me are true and correct.



Kenneth Young

Dated: June 6, 2008